

011 RESTAURANT (& BAR) DEDUCTION CODES for Form TPT-1 , Schedule A

Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.
LEGEND and BUSINESS CODE LISTINGS at end of this document.

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	STATE BUSINESS CODES	CITY BUSINESS CODES
General Deduction Codes:		
503 - RESALE – Sales for Resale	4-5-10-11-13-14- 17-29-41-49	4-5-10-17-29-45- 49-62-213-214
551 - TAX COLLECTED or FACTORED included in Gross Receipts (p. 56)	2-4-5-6-7-8-9-10- 11-12-13-14-15- 17-19-25-26-29	4-5-6-9-10-11-12-15- 16-17-18-19-20-27- 29-37-40-44-45-62- 111-116-144-213- 214- 244- 485
558 - BAD DEBT DEDUCTION (See Arizona Administrative Code (“A.A.C.”) rule R15-5-2011)	2-4-5-6-7-8-9-10- 11-12-13-14-15- 17-19-25-26-29- 41-49-51-56	4-5-6-9-10-11-12-15- 16-17-18-19-20-27- 29-37-40-44-45-49- 51-62-111-116-144- 213- 214- 244- 485
708 - VENDOR DISCOUNTS or CUSTOMER RETURNS (p. 56, 57)	2-4-5-6-7-8-9-10- 11-12-13-14-15- 17-19-25-26-29- 49-51	4-5-6-9-10-11-12-15- 16-17-18-19-20-27- 29-37-40-44-45-49- 51-62-111-116-144- 213- 214- 244- 485
Specific Deduction Codes:		
750 - CITY - DIRECT CUSTOMER SERVICE	N/A	11 – 17 – 29 – 62 – 111 - 214
512 - FOOD to AIRLINE that is provided FREE to PASSENGERS (p. 44, 6, 19)	11 – 17 – 29	11 – 17 – 29 - 111
514 - FOOD for ARIZ PRISON or JAIL (p. 43, 5, 18)	11 – 17 - 29	62
569 - FOOD to SCHOOL DISTRICT or CHARTER SCHOOL used during SCHOOL HOURS (p.43, 2, 17)	11 – 17 - 29	11 – 17 – 29 – 62 - 111
513 - FOOD purchased with SNAP Cards (p. 44, 1, 17)	11 – 17 - 29	11 - 62
777 – Sales to FOREIGN DIPLOMATS holding VALID US DEPT of STATE CARD authorizing purchase	4 - 10 - 11 - 14 - 17 - 25	4 - 10 - 11 - 17 - 44 - 111 - 144 - 214 -244
570 – BUSINESS ACTIVITY for ENROLLED NATIVE AMERICAN or TRIBAL ENTITY that OCCURS ON RESERVATION: <ul style="list-style-type: none"> STATE BUS CODES can ONLY be used with INDIAN RESERVATION REGION CODES. CITY BUS CODES 4 and 5 can be used by ALL CITIES. All Other CITY BUS CODES can ONLY be used in PARKER (PK). 	4 – 5 - 6 - 9 - 10 - 11 - 12 - 13 - 14 - 15 - 17 - 25 – 29	4 - 5 - 6 - 9 - 10 - 11 - 12 - 15 - 16 - 17 - 27 - 44 - 144 - 213 - 214

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762 – NONPROFIT ORG Sponsoring MLB or Pro Golf – Events and Sales (p. 43, 40, 4, 17)	11 - 12 - 17 – 29	11 - 12 - 17 – 29 - 111
763 - NONPROFIT ORG Sponsoring RODEO : Farm & Ranch Animals – Event & Sales (p. 43, 40, 4, 17)	11 - 12 - 17 – 29	11 - 12 - 17 – 29 - 111
572 - TPP to QUALIFIED COMMUNITY HEALTH CENTER (p. 37, 3, 16)	14 – 17 - 29	4 – 9 – 10 – 11 – 17 – 29 – 62 – 111 - 485
545 - TPP to QUALIFIED HEALTH CARE ORG used for Health & Medical Purposes ONLY (p. 28, 32, 31, 31, 43, 37, 3, 15)	4 – 8 – 9 – 10 – 11 – 14 – 17 - 29	SEE RELATED CITY CODE 671 BELOW
671 - CITY SALES TO QUALIFIED HEALTH CARE ORG	SEE RELATED STATE CODE 545 ABOVE	4 - 9 - 10 - 11 – 17- 29 - 49 - 51 – 111 - 214 - 485
546 - TPP/SVC to QUALIFIED HOSPITAL for ANY PURPOSE (p. 27, 32, 31, 31, 43, 37, 3, 15)	4 - 8 - 9 - 10 - 11 - 14 - 17 - 29	4 - 9 - 10 - 11 - 17 – 29 - 49 - 51 – 111 - 214 - 485
662 - REST: FOOD to NONPROFIT that FEEDS NEEDY regularly for free (p. 43, 20)	11 - 29	29
724 - REST: GRATUITIES – TIPS distributed 100% to SERVERS or SERVICE EMPLOYEES	11	11 - 111
725 - TPP Sales BY Nonprofit Charitable IRC 501(c)(3) Organization (p. 43, 1, 16)	11 – 17 - 29	11 – 17 – 29 - 111
744 - VETERANS ORG: Sales of FOOD and DRINK on PREMISES (p. 43)	11	11 - 111
<u>CITY SPECIFIC RESTAURANT & BAR DEDUCTION CODE:</u> <i>THE FOLLOWING CODE MAY <u>ONLY</u> BE TAKEN</i> <i>IN THE SPECIFIC CITIES LISTED:</i>		
		CITY BUSINESS CODE
<u>CITY SPECIFIC DEDUCTION CODE:</u> 726 - EXEMPT TRANSACTIONS WITH GOVERNMENT AGENCIES <u>CITIES:</u> CF.DC.EG.FH.FD.GI.GU.HY.JO.KN.MM. OR.PV.PK.PS.SO.TL.TS.WT.WC.WL.WM.	N/A	4-5-9-10-11-12-15-16-17-18-19-20-27-29-37-44-45-49-144-213-214-244-485

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LEGEND of ABBREVIATIONS:

AMUSE: AMUSEMENT

COMM LS: COMMERCIAL LEASE

DED or DEDUCT: DEDUCTION

FET: FEDERAL EXCISE TAX

JOB PR: JOB PRINTING CLASSIFICATION

M & E: MACHINERY and EQUIPMENT

MCTC: MODEL CITY TAX CODE

MFTG or MFTR or MFTRD BLDG: MANUFACTURING or MANUFACTURER or MANUFACTURED BUILDING

MMAR: MANUFACTURER, MODIFIER, ASSEMBLER or REPAIRER

MV: MOTOR VEHICLE

ORG: ORGANIZATION

PC: PRIME CONTRACTING

PPR: PERSONAL PROPERTY RENTAL (CLASSIFICATION)

PROP: PROPERTY

RET: RETAIL

RX: PRESCRIBED

SNAP: SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM

SVC: SERVICE

TPP: TANGIBLE PERSONAL PROPERTY

TELEC: TELECOMMUNICATIONS (CLASSIFICATION)

TR LODG or TRANS LODG: TRANSIENT LODGING (CLASSIFICATION)

TRANSP: TRANSPORTING (CLASSIFICATION)

TX: TAX

UTIL: UTILITIES or UTILITIES CLASSIFICATION

USGOV: UNITED STATES GOVERNMENT

BUSINESS CODES USED FOR BOTH STATE AND CITY BUSINESSES:

CODE BUSINESS CATEGORY

004 UTILITIES

005 COMMUNICATIONS

006 TRANSPORTING

009 PUBLICATION

010 JOB PRINTING

011 RESTAURANTS AND BARS

012 AMUSEMENT

015 CONTRACTING - PRIME

017 RETAIL

019 SEVERANCE - METALLIFEROUS MINING

029 USE TAX

049 JET FUEL TAX

051 JET FUEL USE TAX

315 MRRA AMOUNT

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STATE ONLY BUSINESS CODES:

CODE	BUSINESS CATEGORY
002	MINING-NONMETAL
007	PRIVATE (RAIL) CAR
008	PIPELINE
013	COMMERCIAL LEASE
014	PERSONAL PROPERTY RENTAL
025	TRANSIENT LODGING
026	USE TAX-UTILITIES
041	MUNICIPAL WATER
053	RENTAL CAR SURCHARGE (MAR)
055	RENTAL CAR SURCHARGE (PMA)
129	USE TAX DIRECT PAYMENTS
153	RENTAL CAR SURCHARGE-STADIUM (MAR)
912	E911 PREPAID WIRELESS

CITY ONLY BUSINESS CODES:

CODE	BUSINESS CATEGORY
016	CONSTRUCTION CONTRACTING - SPEC BUILDERS
018	ADVERTISING
020	TIMBERING & OTHER EXTRACTION
027	MANUFACTURED BUILDINGS
037	CONSTRUCTION CONTRACTING-OWNER BUILDER
040	RENTAL OCCUPANCY
044	HOTELS
045	RESIDENTIAL RENTAL, LEASING AND LICENSING FOR USE
062	RETAIL SALES FOOD FOR HOME CONSUMPTION
111	RESTAURANTS AND BARS (ADDITIONAL TAX)
116	FEED AT WHOLESALE
144	HOTEL/MOTEL (ADDITIONAL TAX)
213	COMMERCIAL RENTAL, LEASING AND LICENSING FOR USE
214	RENTAL, LEASING AND LICENSING FOR USE OF TPP
244	LODGING-EXTENDED STAY
485	WASTEWATER UTILITY SERVICES

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